

Saint Mary's University
Operating Budget Commonly Used Account Codes

Budget Classification	Account	Description	Definition/examples of items to be charged to this account
Communications			
	75150	Telephone BUP	Long distance costs, cell phones
	75110	Postage BUP	Postage charges even if not specifically for communications
	75100	Courier BUP	Courier charges even if not specifically for communications
Hospitality			
	76750	Hospitality and Catering BUP	Meetings, visiting speakers (excluding honoraria, accommodations and travel), tickets for non charitable events, gifts, flowers, office coffee and bottled water services
Memberships			
	76240	Memberships BUP	Professional, trade, institutional and society memberships
Minor Equipment, Furniture and Software			
	77810	Minor Equipment and Furniture BUP	Small equipment and furniture purchases where the total invoice is under \$3,000
	77820	Minor Software and Licenses BUP	Low value software and licenses
		<ul style="list-style-type: none"> Additional accounts are available where required 	
Office Supplies			
	77900	Office Supplies BUP	Office supplies, stationary and expenses
Other			
	76180	Publications and Subscriptions BUP	Trade or society journals, subscriptions or databases
	76205	Donations and Sponsorships BUP	Sponsorships for societies or events, tickets to charitable events and donations in memoriam
	76230	General Expenses Other BUP	Miscellaneous items that are not classified elsewhere - For significant or recurring items consult with Financial Planning for more specific accounts
Printing and Duplicating			
	77960	Document Source Charges BUP	Charges through the Xerox Document Centre
	77970	Internal Photocopying Charges BUP	Campus copier charges
	77950	Copying and Printing External BUP	External vendor charges for copying and printing
Teaching and Lab Supplies			
	77620	Teaching and Lab Materials BUP	Supplies used for teaching either in classrooms or labs
	77100	Audio Visual Supplies BUP	Audio Visual teaching supplies - Cd's etc.
		<ul style="list-style-type: none"> Additional accounts are available where required 	
Travel and Staff training			
	73550	Travel Advances Faculty	Use for advances only where travel will be charged to Faculty Travel
	73555	Travel and Development Faculty	Use for travel covered by SMUFU agreement - See below for items to be charged
	79100	Travel and Development Admin BUP	Covers conferences, workshops, meetings and other travel. Include all transportation, accommodation, registration and per diem costs. Also include local taxi expenses.
	78910	Travel and Development Dean BUP	
	79260	Travel and Development Other BUP	
	79210	Travel and Development Students BUP	
		<ul style="list-style-type: none"> Additional accounts are available where required 	